

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

72-0010-000 STROMSBURG PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	359.1751	345.0626	(14.1126)
Limited English Proficiency Students	0.00 0.0000	2.00 0.5000	2.00 0.5000
Free Lunch/Poverty Factor	53.00 3.2684	47.00 2.4807	(6.00) (0.7877)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	362.4435	348.0433	(14.4002)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,641,898.96	1,675,486.68	33,587.72
Transportation Allowance	47,164.20	82,048.32	34,884.12
Special Education Allowance	171,842.00	152,229.00	(19,613.00)
Total System Formula Needs	1,860,905.16	1,909,764.00	48,858.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	148,753,524	150,733,863	1,980,339
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,487,535.24	1,356,604.77	(130,930.47)
Net Option Funding	0.00	2,888.41	2,888.41
Allocated Income Tax Funds	67,288.99	58,672.64	(8,616.35)
Other Actual Receipts	324,039.13	336,703.89	12,664.76
Minimum Levy Adjustment	2,528.81	0.00	(2,528.81)
Total System Formula Resources	1,881,392.17	1,754,869.71	(126,522.46)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	154,894.30	154,894.30
Net Option Funding	0.00	2,888.41	2,888.41
Allocated Income Tax Funds	67,288.99	58,672.64	(8,616.35)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(2,528.81)	0.00	2,528.81
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	64,760.18	216,455.35	151,695.17
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	4,010.40	4,010.40
Total System State Aid	64,760.18	220,465.75	155,705.57

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SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

72-0019-000 OSCEOLA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	352.8749	331.2124	(21.6626)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	49.00 2.7217	0.00 0.0000	(49.00) (2.7217)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	355.5967	331.2124	(24.3843)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,610,882.16	1,594,462.28	(16,419.88)
Transportation Allowance	56,329.20	55,695.84	(633.36)
Special Education Allowance	68,017.12	94,169.00	26,151.88
Total System Formula Needs	1,735,228.48	1,744,327.12	9,098.64
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	130,226,359	141,358,118	11,131,759
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,302,263.59	1,272,223.06	(30,040.53)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	47,762.05	47,467.61	(294.43)
Other Actual Receipts	245,157.52	327,545.79	82,388.27
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,595,183.16	1,647,236.47	52,053.31
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	140,045.32	97,090.65	(42,954.67)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	47,762.05	47,467.61	(294.43)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	187,807.37	144,558.27	(43,249.10)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,508.18	(42,326.87)	(46,835.05)
Total System State Aid	192,315.55	102,231.40	(90,084.15)

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SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

72-0032-000 SHELBY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		357.1401		364.3427		7.2026
Limited English Proficiency Students	3.00	0.7500	6.00	1.5000	3.00	0.7500
Free Lunch/Poverty Factor	57.00	3.9917	46.00	2.2638	(11.00)	(1.7279)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		361.8818		368.1065		6.2247
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,639,354.49		1,772,071.56		132,717.07
Transportation Allowance		78,117.89		74,646.26		(3,471.63)
Special Education Allowance		104,378.44		104,914.17		535.73
Total System Formula Needs		1,821,850.83		1,951,631.99		129,781.17
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		130,883,728		146,606,418		15,722,690
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,308,837.28		1,319,457.76		10,620.48
Net Option Funding		51,642.94		128,052.88		76,409.94
Allocated Income Tax Funds		48,330.53		44,649.49		(3,681.03)
Other Actual Receipts		273,087.89		381,872.13		108,784.24
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,681,898.64		1,874,032.27		192,133.63
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		139,952.19		77,599.72		(62,352.47)
Net Option Funding		51,642.94		128,052.88		76,409.94
Allocated Income Tax Funds		48,330.53		44,649.49		(3,681.03)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		239,925.65		250,302.10		10,376.44
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(21,887.29)		50,861.94		72,749.24
Total System State Aid		218,038.36		301,164.04		83,125.68

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72-0075-000 HIGH PLAINS COMMUNITY SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	410.7924	400.9723	(9.8202)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	89.00 9.2408	65.00 4.6062	(24.00) (4.6346)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	420.0332	405.5784	(14.4548)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,902,785.00	1,952,461.83	49,676.83
Transportation Allowance	76,787.84	105,579.68	28,791.84
Special Education Allowance	175,509.14	162,916.00	(12,593.14)
Total System Formula Needs	2,155,081.98	2,220,957.51	65,875.53
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	232,165,107	250,531,770	18,366,663
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,321,651.07	2,254,785.93	(66,865.14)
Net Option Funding	141,791.58	962.80	(140,828.78)
Allocated Income Tax Funds	57,247.89	57,685.78	437.89
Other Actual Receipts	441,818.45	391,877.68	(49,940.77)
Minimum Levy Adjustment	400,649.59	608,040.61	207,391.01
Total System Formula Resources	3,363,158.59	3,313,352.80	(49,805.79)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	141,791.58	962.80	(140,828.78)
Allocated Income Tax Funds	57,247.89	57,685.78	437.89
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(57,247.89)	(57,685.78)	(437.89)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	284,252.36	284,252.36
Total System State Aid Calculated	141,791.58	285,215.16	143,423.58
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	24.75	0.00	(24.75)
Total System State Aid	141,816.33	285,215.16	143,398.83

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73-0017-000 MC COOK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,808.0242	1,693.8532	(114.1710)
Limited English Proficiency Students	3.00 0.7500	13.00 3.2500	10.00 2.5000
Free Lunch/Poverty Factor	400.00 40.0155	395.00 42.7347	(5.00) 2.7191
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,848.7898	1,739.8379	(108.9519)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	8,375,170.14	8,375,610.85	440.71
Transportation Allowance	71,779.58	66,744.30	(5,035.28)
Special Education Allowance	67,728.71	862,949.54	795,220.83
Total System Formula Needs	8,514,678.43	9,305,304.69	790,626.26
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	318,981,512	368,161,887	49,180,375
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	3,189,815.12	3,313,456.98	123,641.86
Net Option Funding	23,333.05	14,996.15	(8,336.91)
Allocated Income Tax Funds	297,750.82	273,334.70	(24,416.12)
Other Actual Receipts	1,063,656.10	1,927,738.03	864,081.93
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,574,555.09	5,529,525.86	954,970.77
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,940,123.34	3,775,778.83	(164,344.51)
Net Option Funding	23,333.05	14,996.15	(8,336.91)
Allocated Income Tax Funds	297,750.82	273,334.70	(24,416.12)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,261,207.21	4,064,109.68	(197,097.53)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	2,535.97	(7,114.86)	(9,650.83)
Total System State Aid	4,263,743.18	4,056,994.82	(206,748.36)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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73-0109-000 REPUBLICAN VALLEY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	353.4709	356.9983	3.5274
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	85.00 10.1307	72.00 6.8049	(13.00) (3.3259)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	363.6017	363.8031	0.2015
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,647,145.46	1,751,354.86	104,209.41
Transportation Allowance	64,908.89	83,126.44	18,217.55
Special Education Allowance	131,822.95	139,044.12	7,221.17
Total System Formula Needs	1,843,877.29	1,973,525.42	129,648.13
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	81,720,375	84,632,925	2,912,550
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	817,203.75	761,696.32	(55,507.43)
Net Option Funding	246,194.17	333,384.83	87,190.66
Allocated Income Tax Funds	32,120.86	26,946.45	(5,174.41)
Other Actual Receipts	305,838.97	341,705.34	35,866.37
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,401,357.76	1,463,732.94	62,375.19
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	442,519.54	509,792.48	67,272.94
Net Option Funding	246,194.17	333,384.83	87,190.66
Allocated Income Tax Funds	32,120.86	26,946.45	(5,174.41)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	720,834.57	870,123.76	149,289.19
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(18,829.47)	34,878.36	53,707.83
Total System State Aid	702,005.10	905,002.11	202,997.02

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

73-0170-000 TWIN VALLEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		219.9594		200.1450		(19.8144)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	75.00	12.6635	77.00	14.0809	2.00	1.4174
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		232.6229		214.2259		(18.3970)
Cost Group Cost		5,296.4423		5,633.7842		337.3418
Subtotal		1,232,073.68		1,206,902.57		(25,171.11)
Transportation Allowance		92,883.04		110,949.46		18,066.42
Special Education Allowance		94,629.23		93,181.04		(1,448.19)
Total System Formula Needs		1,419,585.95		1,411,033.07		(8,552.87)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		117,312,635		118,883,778		1,571,143
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,173,126.35		1,069,954.00		(103,172.35)
Net Option Funding		44.70		45.56		0.86
Allocated Income Tax Funds		28,291.77		22,991.60		(5,300.17)
Other Actual Receipts		287,879.56		256,772.89		(31,106.67)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,489,342.38		1,349,764.05		(139,578.33)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		61,269.03		61,269.03
Net Option Funding		44.70		45.56		0.86
Allocated Income Tax Funds		28,291.77		22,991.60		(5,300.17)
Lop Off		0.00		0.00		0.00
Stabilization Factor		270,121.20		250,749.57		(19,371.63)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		114,209.60		0.00		(114,209.60)
Total System State Aid Calculated		412,667.27		335,055.75		(77,611.52)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		0.00		0.00
Total System State Aid		412,667.27		335,055.75		(77,611.52)

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74-0037-000 HUMBOLDT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	331.0645	314.5913	(16.4732)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	70.00 6.9869	92.00 13.6371	22.00 6.6503
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	338.0513	328.2284	(9.8229)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,531,400.40	1,580,097.62	48,697.22
Transportation Allowance	32,100.00	33,666.00	1,566.00
Special Education Allowance	155,120.07	135,185.00	(19,935.07)
Total System Formula Needs	1,718,620.47	1,748,948.62	30,328.15
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	65,537,695	70,759,097	5,221,402
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	655,376.95	636,831.87	(18,545.08)
Net Option Funding	60,703.10	9,146.63	(51,556.47)
Allocated Income Tax Funds	33,547.60	28,038.35	(5,509.25)
Other Actual Receipts	289,926.53	258,582.38	(31,344.15)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,039,554.19	932,599.24	(106,954.95)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	679,066.28	816,349.38	137,283.09
Net Option Funding	60,703.10	9,146.63	(51,556.47)
Allocated Income Tax Funds	33,547.60	28,038.35	(5,509.25)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	773,316.99	853,534.37	80,217.37
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	21,983.09	(17,447.18)	(39,430.27)
Total System State Aid	795,300.08	836,087.18	40,787.10

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

74-0056-000 FALLS CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,203.1841	1,165.1630	(38.0211)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	303.00 37.1252	277.00 31.9707	(26.00) (5.1545)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,240.3093	1,197.1336	(43.1756)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	5,618,703.30	5,763,023.01	144,319.71
Transportation Allowance	106,886.40	111,451.20	4,564.80
Special Education Allowance	394,100.00	396,609.00	2,509.00
Total System Formula Needs	6,119,689.70	6,271,083.21	151,393.51
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	256,164,590	277,147,578	20,982,988
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,561,645.90	2,494,328.20	(67,317.70)
Net Option Funding	78,370.43	56,324.01	(22,046.41)
Allocated Income Tax Funds	157,907.35	141,862.12	(16,045.23)
Other Actual Receipts	853,247.00	1,021,665.00	168,418.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,651,170.67	3,714,179.33	63,008.66
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,468,519.03	2,556,903.87	88,384.85
Net Option Funding	78,370.43	56,324.01	(22,046.41)
Allocated Income Tax Funds	157,907.35	141,862.12	(16,045.23)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,704,796.80	2,755,090.00	50,293.20
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(76,701.95)	5,022.34	81,724.29
Total System State Aid	2,628,094.85	2,760,112.34	132,017.49

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

74-0501-000 SE NEBRASKA CONSOLIDATED SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	287.4280	280.4961	(6.9319)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 8.6446	68.00 8.1411	(3.00) (0.5035)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	296.0726	288.6371	(7.4354)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,341,233.15	1,389,504.41	48,271.27
Transportation Allowance	68,617.20	56,867.64	(11,749.56)
Special Education Allowance	99,434.21	112,232.00	12,797.79
Total System Formula Needs	1,509,284.56	1,558,604.05	49,319.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	110,781,434	123,861,348	13,079,914
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,107,814.34	1,114,752.13	6,937.79
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,956.61	28,124.28	(6,832.33)
Other Actual Receipts	283,325.31	275,468.11	(7,857.20)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,426,096.26	1,418,344.52	(7,751.74)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	83,188.29	140,259.53	57,071.24
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,956.61	28,124.28	(6,832.33)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	118,144.91	168,383.81	50,238.91
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	43,383.07	43,383.07
Total System State Aid	118,144.91	211,766.89	93,621.98

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

74-0515-000 DAWSON-VERDON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	215.0951	210.5470	(4.5481)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	67.00 10.1206	59.00 8.2475	(8.00) (1.8731)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	225.2157	218.7945	(6.4212)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,020,245.50	1,053,280.72	33,035.22
Transportation Allowance	45,276.00	47,226.64	1,950.64
Special Education Allowance	82,866.75	62,614.00	(20,252.75)
Total System Formula Needs	1,148,388.25	1,163,121.36	14,733.11
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	53,773,000	57,048,415	3,275,415
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	537,730.00	513,435.74	(24,294.27)
Net Option Funding	0.00	34,179.53	34,179.53
Allocated Income Tax Funds	16,716.94	16,614.38	(102.56)
Other Actual Receipts	167,107.71	143,439.88	(23,667.83)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	721,554.65	707,669.53	(13,885.12)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	426,833.60	455,451.83	28,618.23
Net Option Funding	0.00	34,179.53	34,179.53
Allocated Income Tax Funds	16,716.94	16,614.38	(102.56)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	443,550.54	506,245.74	62,695.20
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(15,848.72)	15,457.60	31,306.33
Total System State Aid	427,701.81	521,703.34	94,001.53

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

75-0100-000 ROCK COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	332.8601	298.8908	(33.9692)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	140.00 26.9981	117.00 21.6796	(23.00) (5.3184)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	359.8581	320.5705	(39.2877)
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	2,140,849.60	2,078,449.66	(62,399.94)
Transportation Allowance	25,407.51	25,879.02	471.51
Special Education Allowance	133,487.65	135,461.43	1,973.79
Total System Formula Needs	2,299,744.76	2,239,790.12	(59,954.65)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	153,363.061	156,138.364	2,775.303
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,533,630.61	1,405,245.28	(128,385.33)
Net Option Funding	78,371.41	59,642.44	(18,728.97)
Allocated Income Tax Funds	36,901.38	38,751.16	1,849.78
Other Actual Receipts	414,029.12	462,299.17	48,270.04
Minimum Levy Adjustment	18,863.66	11,241.96	(7,621.69)
Total System Formula Resources	2,081,796.19	1,977,180.01	(104,616.18)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	217,948.58	262,610.11	44,661.53
Net Option Funding	78,371.41	59,642.44	(18,728.97)
Allocated Income Tax Funds	36,901.38	38,751.16	1,849.78
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	333,221.37	361,003.71	27,782.34
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(29,478.25)	28,840.55	58,318.80
Total System State Aid	303,743.12	389,844.26	86,101.14

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

76-0002-000 CRETE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,683.4378		1,709.3154		25.8776
Limited English Proficiency Students	62.00	15.5000	62.00	15.5000	0.00	0.0000
Free Lunch/Poverty Factor	240.00	14.3740	225.00	11.6689	(15.00)	(2.7051)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,713.3118		1,736.4844		23.1726
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		7,761,443.72		8,359,467.17		598,023.45
Transportation Allowance		125,469.74		188,477.16		63,007.42
Special Education Allowance		428,074.87		393,103.92		(34,970.96)
Total System Formula Needs		8,314,988.33		8,941,048.24		626,059.91
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		351,779,004		380,965,280		29,186,276
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		3,517,790.04		3,428,687.52		(89,102.52)
Net Option Funding		45,628.40		37,512.27		(8,116.12)
Allocated Income Tax Funds		293,186.44		263,882.43		(29,304.01)
Other Actual Receipts		1,065,136.67		1,073,414.18		8,277.51
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		4,921,741.55		4,803,496.41		(118,245.14)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		3,393,246.78		4,137,551.83		744,305.05
Net Option Funding		45,628.40		37,512.27		(8,116.12)
Allocated Income Tax Funds		293,186.44		263,882.43		(29,304.01)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		3,732,061.62		4,438,946.54		706,884.92
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(15,337.37)		(132,812.10)		(117,474.73)
Total System State Aid		3,716,724.25		4,306,134.44		589,410.19

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

76-0044-000 DORCHESTER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	273.5664	238.8495	(34.7168)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	29.00 1.1202	40.00 2.8849	11.00 1.7647
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	274.6866	241.7344	(32.9522)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,244,353.00	1,163,713.98	(80,639.02)
Transportation Allowance	69,692.29	85,746.00	16,053.71
Special Education Allowance	108,687.05	113,394.00	4,706.95
Total System Formula Needs	1,422,732.34	1,362,853.98	(59,878.36)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	96,468,131	104,700,958	8,232,827
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	964,681.31	942,308.62	(22,372.69)
Net Option Funding	4,983.09	0.00	(4,983.09)
Allocated Income Tax Funds	33,516.03	31,187.61	(2,328.42)
Other Actual Receipts	252,407.85	267,203.82	14,795.97
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,255,588.28	1,240,700.05	(14,888.23)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	167,144.06	122,153.93	(44,990.13)
Net Option Funding	4,983.09	0.00	(4,983.09)
Allocated Income Tax Funds	33,516.03	31,187.61	(2,328.42)
Lop Off	0.00	0.00	0.00
Stabilization Factor	10,012.19	0.00	(10,012.19)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	215,655.38	153,341.54	(62,313.83)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	215,655.38	153,341.54	(62,313.83)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

76-0068-000 FRIEND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	382.3539	401.4157	19.0618
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	45.00 2.0266	30.00 0.6389	(15.00) (1.3877)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	384.3805	402.0546	17.6741
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,741,275.23	1,935,497.89	194,222.66
Transportation Allowance	70,067.64	59,458.46	(10,609.18)
Special Education Allowance	87,205.13	89,626.00	2,420.87
Total System Formula Needs	1,898,548.00	2,084,582.35	186,034.35
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	126,698,180	130,843,326	4,145,146
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,266,981.80	1,177,589.93	(89,391.87)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	55,368.81	53,969.87	(1,398.94)
Other Actual Receipts	249,589.56	250,800.50	1,210.94
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,571,940.17	1,482,360.31	(89,579.87)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	326,607.83	602,222.04	275,614.22
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	55,368.81	53,969.87	(1,398.94)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	45,868.49	0.00	(45,868.49)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	427,845.13	656,191.92	228,346.79
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(23,939.91)	(4,383.36)	19,556.55
Total System State Aid	403,905.22	651,808.55	247,903.33

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

76-0082-000 WILBER-CLATONIA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	667.7838	670.2715	2.4877
Limited English Proficiency Students	9.00 2.2500	4.00 1.0000	(5.00) (1.2500)
Free Lunch/Poverty Factor	83.00 3.8719	70.00 2.5790	(13.00) (1.2929)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	673.9057	673.8505	(0.0552)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,052,848.25	3,243,928.46	191,080.21
Transportation Allowance	80,046.00	79,662.66	(383.34)
Special Education Allowance	189,517.30	186,210.41	(3,306.90)
Total System Formula Needs	3,322,411.55	3,509,801.52	187,389.97
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	190,831,586	201,616,647	10,785,061
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,908,315.86	1,814,549.82	(93,766.04)
Net Option Funding	17,036.98	11,322.03	(5,714.95)
Allocated Income Tax Funds	88,404.19	80,872.07	(7,532.12)
Other Actual Receipts	464,339.29	485,500.42	21,161.13
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,478,096.32	2,392,244.34	(85,851.97)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	844,315.23	1,117,557.18	273,241.95
Net Option Funding	17,036.98	11,322.03	(5,714.95)
Allocated Income Tax Funds	88,404.19	80,872.07	(7,532.12)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	949,756.40	1,209,751.28	259,994.88
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,854.81)	21,341.45	30,196.26
Total System State Aid	940,901.59	1,231,092.73	290,191.14

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

77-0001-000 BELLEVUE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	10,132.7005	10,117.9033	(14.7972)
Limited English Proficiency Students	8.00 2.0000	12.00 3.0000	4.00 1.0000
Free Lunch/Poverty Factor	1,171.00 51.0706	1,122.00 46.2974	(49.00) (4.7732)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	10,185.7711	10,167.2007	(18.5703)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	46,142,382.54	48,945,087.93	2,802,705.39
Transportation Allowance	644,920.80	671,980.80	27,060.00
Special Education Allowance	4,589,145.31	4,352,553.00	(236,592.31)
Total System Formula Needs	51,376,448.65	53,969,621.73	2,593,173.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,290,705,298	1,423,514,669	132,809,371
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	12,907,052.98	12,811,632.02	(95,420.96)
Net Option Funding	1,047,355.06	1,397,990.85	350,635.79
Allocated Income Tax Funds	2,002,300.25	1,808,015.99	(194,284.26)
Other Actual Receipts	8,657,324.25	9,218,590.93	561,266.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	24,614,032.54	25,236,229.79	622,197.25
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	26,762,416.12	28,733,391.95	1,970,975.83
Net Option Funding	1,047,355.06	1,397,990.85	350,635.79
Allocated Income Tax Funds	2,002,300.25	1,808,015.99	(194,284.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	29,812,071.42	31,939,398.78	2,127,327.36
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,320.23	(25,356.35)	(57,676.59)
Total System State Aid	29,844,391.65	31,914,042.43	2,069,650.77

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

77-0027-000 PAPILLION-LA VISTA PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	8,805.5164	8,798.7569	(6.7595)
Limited English Proficiency Students	17.00 4.2500	17.00 4.2500	0.00 0.0000
Free Lunch/Poverty Factor	610.00 10.8457	601.00 10.4283	(9.00) (0.4175)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	8,820.6121	8,813.4352	(7.1770)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	39,958,100.02	42,428,036.08	2,469,936.05
Transportation Allowance	272,334.00	284,639.23	12,305.23
Special Education Allowance	3,373,399.87	3,465,407.00	92,007.13
Total System Formula Needs	43,603,833.89	46,178,082.31	2,574,248.41
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,507,553,759	1,777,492,702	269,938,943
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	15,075,537.59	15,997,434.32	921,896.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,742,451.67	1,759,239.45	16,787.78
Other Actual Receipts	6,378,273.08	6,979,444.86	601,171.78
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	23,196,262.34	24,736,118.63	1,539,856.29
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	20,407,571.55	21,441,963.68	1,034,392.13
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,742,451.67	1,759,239.45	16,787.78
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	22,150,023.22	23,201,203.13	1,051,179.91
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,961.02)	(46,983.25)	(39,022.24)
Total System State Aid	22,142,062.20	23,154,219.88	1,012,157.67

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

77-0037-000 GRETNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,524.4788	1,606.0313	81.5526
Limited English Proficiency Students	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	80.00 0.6104	67.00 0.0000	(13.00) (0.6104)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,525.0892	1,606.2813	81.1922
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	6,908,779.74	7,732,667.44	823,887.70
Transportation Allowance	105,608.40	73,564.15	(32,044.25)
Special Education Allowance	450,552.09	443,042.00	(7,510.09)
Total System Formula Needs	7,464,940.23	8,249,273.59	784,333.36
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	416,700,472	488,227,273	71,526,801
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,167,004.72	4,394,045.46	227,040.74
Net Option Funding	189,810.45	202,188.76	12,378.30
Allocated Income Tax Funds	387,403.72	391,562.19	4,158.48
Other Actual Receipts	1,006,109.61	1,116,463.78	110,354.17
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,750,328.50	6,104,260.19	353,931.69
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,714,611.72	2,145,013.40	430,401.67
Net Option Funding	189,810.45	202,188.76	12,378.30
Allocated Income Tax Funds	387,403.72	391,562.19	4,158.48
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,291,825.90	2,738,764.35	446,938.46
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	26,668.01	82,184.96	55,516.95
Total System State Aid	2,318,493.90	2,820,949.31	502,455.41

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

77-0046-000 SOUTH SARPY DIST 46

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,355.8818		1,286.0452		(69.8366)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	111.00	2.6366	96.00	2.0394	(15.00)	(0.5972)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,358.5184		1,288.0846		(70.4339)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		6,154,200.54		6,200,862.51		46,661.96
Transportation Allowance		148,796.40		184,003.60		35,207.20
Special Education Allowance		518,543.00		497,429.00		(21,114.00)
Total System Formula Needs		6,821,539.94		6,882,295.11		60,755.16
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		464,368,299		558,388,462		94,020,163
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		4,643,682.99		5,025,496.16		381,813.17
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		372,522.95		351,735.45		(20,787.50)
Other Actual Receipts		1,469,049.00		1,592,454.00		123,405.00
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		6,485,254.94		6,969,685.61		484,430.67
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		336,285.01		0.00		(336,285.01)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		372,522.95		351,735.45		(20,787.50)
Lop Off		0.00		0.00		0.00
Stabilization Factor		147,990.91		0.00		(147,990.91)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		856,798.86		351,735.45		(505,063.41)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		29,976.53		29,976.53
Total System State Aid		856,798.86		381,711.98		(475,086.88)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

78-0001-000 ASHLAND-GREENWOOD PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	876.3430	880.1747	3.8318
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	135.00 8.4844	134.00 8.3641	(1.00) (0.1203)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	884.8273	888.5389	3.7115
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	4,008,340.78	4,277,442.13	269,101.34
Transportation Allowance	72,346.80	96,010.72	23,663.92
Special Education Allowance	230,293.00	221,459.00	(8,834.00)
Total System Formula Needs	4,310,980.58	4,594,911.85	283,931.26
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	208,691,976	214,673,924	5,981,948
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,086,919.76	1,932,065.32	(154,854.44)
Net Option Funding	4,530.08	12,516.45	7,986.36
Allocated Income Tax Funds	181,327.94	178,376.69	(2,951.25)
Other Actual Receipts	568,643.84	717,419.48	148,775.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,841,421.62	2,840,377.94	(1,043.69)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,469,558.96	1,754,533.91	284,974.95
Net Option Funding	4,530.08	12,516.45	7,986.36
Allocated Income Tax Funds	181,327.94	178,376.69	(2,951.25)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	7,310.00	7,310.00
Total System State Aid Calculated	1,655,416.98	1,952,737.05	297,320.07
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,368.45	51,463.95	19,095.50
Total System State Aid	1,687,785.43	2,004,201.00	316,415.57

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

78-0009-000 YUTAN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	573.7097	559.3508	(14.3589)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	101.00 7.8149	68.00 3.1698	(33.00) (4.6452)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	581.5247	562.5206	(19.0041)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,634,354.64	2,707,984.36	73,629.72
Transportation Allowance	58,441.77	34,241.36	(24,200.41)
Special Education Allowance	254,579.47	265,730.00	11,150.53
Total System Formula Needs	2,947,375.88	3,007,955.72	60,579.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	101,716,084	106,278,581	4,562,497
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,017,160.84	956,507.23	(60,653.61)
Net Option Funding	0.00	35,623.73	35,623.73
Allocated Income Tax Funds	79,690.44	79,225.90	(464.54)
Other Actual Receipts	457,649.33	491,675.62	34,026.29
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,554,500.61	1,563,032.48	8,531.87
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,392,875.27	1,444,923.23	52,047.96
Net Option Funding	0.00	35,623.73	35,623.73
Allocated Income Tax Funds	79,690.44	79,225.90	(464.54)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,472,565.71	1,559,772.87	87,207.16
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	30,345.13	58,817.38	28,472.25
Total System State Aid	1,502,910.84	1,618,590.25	115,679.41

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

78-0039-000 WAHOO PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,013.0145		990.7006		(22.3139)
Limited English Proficiency Students	2.00	0.5000	0.00	0.0000	(2.00)	(0.5000)
Free Lunch/Poverty Factor	174.00	12.9308	162.00	11.4366	(12.00)	(1.4942)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,026.4453		1,002.1371		(24.3081)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		4,649,881.75		4,824,306.29		174,424.54
Transportation Allowance		86,778.00		90,998.87		4,220.87
Special Education Allowance		574,956.01		492,727.97		(82,228.04)
Total System Formula Needs		5,311,615.76		5,408,033.13		96,417.37
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		349,421,917		335,242,288		(14,179,629)
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		3,494,219.17		3,017,180.59		(477,038.57)
Net Option Funding		350,175.37		478,994.80		128,819.43
Allocated Income Tax Funds		228,798.85		205,666.33		(23,132.52)
Other Actual Receipts		1,064,852.44		1,048,859.26		(15,993.19)
Minimum Levy Adjustment		12,579.19		0.00		(12,579.19)
Total System Formula Resources		5,150,625.02		4,750,700.97		(399,924.05)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		160,990.74		657,332.16		496,341.42
Net Option Funding		350,175.37		478,994.80		128,819.43
Allocated Income Tax Funds		228,798.85		205,666.33		(23,132.52)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		739,964.97		1,341,993.28		602,028.32
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(83,989.27)		(74,443.13)		9,546.15
Total System State Aid		655,975.69		1,267,550.16		611,574.47

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

78-0072-000 MEAD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	316.7905	342.1843	25.3938
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	0.00 0.0000	52.00 3.3590	52.00 3.3590
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	316.7905	345.5433	28.7528
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,435,087.07	1,663,451.85	228,364.78
Transportation Allowance	66,606.61	47,046.48	(19,560.13)
Special Education Allowance	97,006.73	118,021.03	21,014.30
Total System Formula Needs	1,598,700.41	1,828,519.36	229,818.95
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	141,603,859	128,728,063	(12,875,796)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,416,038.59	1,158,552.57	(257,486.02)
Net Option Funding	155,381.83	108,796.81	(46,585.02)
Allocated Income Tax Funds	45,841.87	45,334.85	(507.02)
Other Actual Receipts	226,857.29	287,564.40	60,707.12
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,844,119.58	1,600,248.63	(243,870.95)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	228,270.73	228,270.73
Net Option Funding	155,381.83	108,796.81	(46,585.02)
Allocated Income Tax Funds	45,841.87	45,334.85	(507.02)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	201,223.70	382,402.39	181,178.69
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	20.23	(7.95)	(28.18)
Total System State Aid	201,243.93	382,394.43	181,150.50

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

78-0104-000 PRAGUE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	185.2641	181.6365	(3.6276)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	37.00 3.3444	35.00 3.0698	(2.00) (0.2746)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	188.6086	184.7063	(3.9023)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	854,412.29	889,179.46	34,767.16
Transportation Allowance	24,920.40	24,502.40	(418.00)
Special Education Allowance	57,632.33	38,830.89	(18,801.44)
Total System Formula Needs	936,965.02	952,512.75	15,547.72
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	57,592,241	59,725,281	2,133,040
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	575,922.41	537,527.53	(38,394.88)
Net Option Funding	13,137.24	19,737.47	6,600.24
Allocated Income Tax Funds	18,502.65	15,404.71	(3,097.94)
Other Actual Receipts	118,210.32	109,707.66	(8,502.67)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	725,772.63	682,377.37	(43,395.25)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	211,192.40	270,135.37	58,942.98
Net Option Funding	13,137.24	19,737.47	6,600.24
Allocated Income Tax Funds	18,502.65	15,404.71	(3,097.94)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	242,832.29	305,277.56	62,445.27
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(30,815.10)	7,824.68	38,639.78
Total System State Aid	212,017.19	313,102.24	101,085.05

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

78-0107-000 CEDAR BLUFFS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		369.0970		386.9585		17.8615
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	53.00	2.9929	62.00	4.2545	9.00	1.2615
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		372.0900		391.2130		19.1230
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,685,598.17		1,883,306.22		197,708.05
Transportation Allowance		52,894.50		59,358.92		6,464.42
Special Education Allowance		183,310.53		191,119.72		7,809.19
Total System Formula Needs		1,921,803.20		2,133,784.86		211,981.65
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		149,237,638		159,246,034		10,008,396
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,492,376.38		1,433,214.31		(59,162.08)
Net Option Funding		70,216.28		63,063.64		(7,152.64)
Allocated Income Tax Funds		64,496.22		60,417.83		(4,078.39)
Other Actual Receipts		408,428.68		483,998.15		75,569.47
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,035,517.55		2,040,693.92		5,176.37
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		93,090.93		93,090.93
Net Option Funding		70,216.28		63,063.64		(7,152.64)
Allocated Income Tax Funds		64,496.22		60,417.83		(4,078.39)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		60,791.87		0.00		(60,791.87)
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		195,504.36		216,572.40		21,068.04
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(35,269.91)		(1,832.63)		33,437.28
Total System State Aid		160,234.45		214,739.77		54,505.32

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

79-0002-000 MINATARE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	298.2297	262.0199	(36.2098)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	129.00 25.0895	140.00 30.2718	11.00 5.1823
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	323.3193	292.2918	(31.0275)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,464,663.05	1,407,097.96	(57,565.09)
Transportation Allowance	0.00	0.00	0.00
Special Education Allowance	90,097.49	95,054.00	4,956.51
Total System Formula Needs	1,554,760.54	1,502,151.96	(52,608.58)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	21,027,046	21,706,082	679,036
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	210,270.46	195,354.74	(14,915.72)
Net Option Funding	86,524.57	52,954.20	(33,570.38)
Allocated Income Tax Funds	30,668.01	27,635.18	(3,032.84)
Other Actual Receipts	191,979.38	223,070.10	31,090.72
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	519,442.43	499,014.22	(20,428.21)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,035,318.11	1,003,137.75	(32,180.37)
Net Option Funding	86,524.57	52,954.20	(33,570.38)
Allocated Income Tax Funds	30,668.01	27,635.18	(3,032.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,152,510.70	1,083,727.12	(68,783.58)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(22,377.70)	(32,353.24)	(9,975.54)
Total System State Aid	1,130,133.01	1,051,373.88	(78,759.12)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

79-0011-000 MORRILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	630.7747	559.4260	(71.3487)
Limited English Proficiency Students	5.00 1.2500	6.00 1.5000	1.00 0.2500
Free Lunch/Poverty Factor	228.00 39.8107	176.00 27.2594	(52.00) (12.5513)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	671.8354	588.1854	(83.6500)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,043,469.90	2,831,535.11	(211,934.79)
Transportation Allowance	122,912.00	130,056.04	7,144.04
Special Education Allowance	243,029.00	251,096.00	8,067.00
Total System Formula Needs	3,409,410.90	3,212,687.15	(196,723.75)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	126,948,104	136,859,009	9,910,905
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,269,481.04	1,231,731.08	(37,749.96)
Net Option Funding	51,642.94	54,879.81	3,236.87
Allocated Income Tax Funds	57,360.47	50,753.16	(6,607.31)
Other Actual Receipts	432,171.00	631,273.95	199,102.95
Minimum Levy Adjustment	0.00	28,192.96	28,192.96
Total System Formula Resources	1,810,655.45	1,996,830.95	186,175.50
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,598,755.45	1,215,856.20	(382,899.26)
Net Option Funding	51,642.94	54,879.81	3,236.87
Allocated Income Tax Funds	57,360.47	50,753.16	(6,607.31)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,707,758.86	1,321,489.16	(386,269.70)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(454,318.98)	(22,189.81)	432,129.17
Total System State Aid	1,253,439.88	1,299,299.35	45,859.47

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

79-0016-000 GERING PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		2,277.5377		2,231.0562		(46.4815)
Limited English Proficiency Students	21.00	5.2500	33.00	8.2500	12.00	3.0000
Free Lunch/Poverty Factor	429.88	36.1061	481.17	48.1038	51.29	11.9977
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		2,318.8938		2,287.4099		(31.4839)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		10,504,780.06		11,011,632.62		506,852.56
Transportation Allowance		76,564.81		73,591.38		(2,973.43)
Special Education Allowance		968,195.87		925,946.35		(42,249.53)
Total System Formula Needs		11,549,540.74		12,011,170.35		461,629.60
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		325,853,947		347,607,901		21,753,954
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		3,258,539.47		3,128,471.11		(130,068.36)
Net Option Funding		243,364.67		412,925.90		169,561.24
Allocated Income Tax Funds		294,893.49		261,558.50		(33,334.99)
Other Actual Receipts		1,964,077.62		2,046,463.11		82,385.49
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		5,760,875.24		5,849,418.62		88,543.37
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		5,788,665.50		6,161,751.73		373,086.23
Net Option Funding		243,364.67		412,925.90		169,561.24
Allocated Income Tax Funds		294,893.49		261,558.50		(33,334.99)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		6,326,923.65		6,836,236.13		509,312.48
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		171,215.54		(43,993.67)		(215,209.21)
Total System State Aid		6,498,139.19		6,792,242.46		294,103.27

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

79-0031-000 MITCHELL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	747.3143	717.6570	(29.6573)
Limited English Proficiency Students	14.00 3.5000	8.00 2.0000	(6.00) (1.5000)
Free Lunch/Poverty Factor	278.00 48.5893	316.00 61.1448	38.00 12.5555
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	799.4036	780.8018	(18.6018)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,621,364.27	3,758,793.99	137,429.72
Transportation Allowance	48,364.80	71,557.92	23,193.12
Special Education Allowance	207,703.00	277,698.00	69,995.00
Total System Formula Needs	3,877,432.07	4,108,049.91	230,617.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,920,464	132,293,354	14,372,890
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,179,204.64	1,190,640.19	11,435.55
Net Option Funding	21,744.40	0.00	(21,744.40)
Allocated Income Tax Funds	91,153.21	76,096.53	(15,056.68)
Other Actual Receipts	513,570.54	625,741.90	112,171.36
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,805,672.79	1,892,478.62	86,805.83
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,071,759.28	2,215,571.30	143,812.01
Net Option Funding	21,744.40	0.00	(21,744.40)
Allocated Income Tax Funds	91,153.21	76,096.53	(15,056.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,184,656.89	2,291,667.83	107,010.93
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	39,286.80	(8,719.06)	(48,005.85)
Total System State Aid	2,223,943.69	2,282,948.77	59,005.08

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

79-0032-000 SCOTTS BLUFF PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,564.7156	3,393.2091	(171.5065)
Limited English Proficiency Students	105.00 26.2500	78.00 19.5000	(27.00) (6.7500)
Free Lunch/Poverty Factor	1,031.12 142.4213	1,089.00 168.1770	57.88 25.7557
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,733.3869	3,580.8861	(152.5008)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	16,912,550.55	17,238,450.53	325,899.98
Transportation Allowance	159,467.14	156,096.68	(3,370.46)
Special Education Allowance	1,227,440.13	1,268,865.06	41,424.94
Total System Formula Needs	18,299,457.82	18,663,412.27	363,954.45
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	726,822,549	762,926,836	36,104,287
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	7,268,225.49	6,866,341.52	(401,883.97)
Net Option Funding	277,594.81	301,955.78	24,360.97
Allocated Income Tax Funds	686,492.91	602,493.50	(83,999.42)
Other Actual Receipts	3,109,467.11	3,263,729.80	154,262.69
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	11,341,780.33	11,034,520.60	(307,259.72)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	6,957,677.49	7,628,891.67	671,214.18
Net Option Funding	277,594.81	301,955.78	24,360.97
Allocated Income Tax Funds	686,492.91	602,493.50	(83,999.42)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	7,921,765.22	8,533,340.94	611,575.73
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	19,059.22	212,033.40	192,974.18
Total System State Aid	7,940,824.44	8,745,374.35	804,549.91

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

80-0005-000 MILFORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	753.9516	779.0985	25.1469
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 1.9136	75.00 2.4419	6.00 0.5283
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	755.8651	781.5404	25.6752
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,424,131.41	3,762,349.40	338,217.98
Transportation Allowance	100,874.40	105,297.08	4,422.68
Special Education Allowance	277,598.87	313,562.00	35,963.13
Total System Formula Needs	3,802,604.68	4,181,208.48	378,603.79
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	201,385,199	220,247,929	18,862,730
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,013,851.99	1,982,231.36	(31,620.63)
Net Option Funding	28,539.52	38,512.14	9,972.63
Allocated Income Tax Funds	144,530.98	128,474.34	(16,056.63)
Other Actual Receipts	704,034.81	771,259.80	67,224.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,890,957.29	2,920,477.65	29,520.35
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	911,647.39	1,260,730.83	349,083.44
Net Option Funding	28,539.52	38,512.14	9,972.63
Allocated Income Tax Funds	144,530.98	128,474.34	(16,056.63)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,084,717.88	1,427,717.31	342,999.43
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	101,055.05	100,122.00	(933.05)
Total System State Aid	1,185,772.93	1,527,839.32	342,066.39

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

80-0009-000 SEWARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,602.3684		1,541.4138		(60.9546)
Limited English Proficiency Students	5.00	1.2500	0.00	0.0000	(5.00)	(1.2500)
Free Lunch/Poverty Factor	199.00	9.6234	157.00	5.9634	(42.00)	(3.6600)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,613.2418		1,547.3772		(65.8646)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		7,308,118.19		7,449,101.88		140,983.69
Transportation Allowance		253,924.80		230,744.16		(23,180.64)
Special Education Allowance		878,952.79		853,395.81		(25,556.98)
Total System Formula Needs		8,440,995.78		8,533,241.86		92,246.07
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		530,014,294		604,055,937		74,041,643
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		5,300,142.94		5,436,503.43		136,360.49
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		394,943.97		385,637.05		(9,306.92)
Other Actual Receipts		1,816,973.14		1,835,659.34		18,686.20
Minimum Levy Adjustment		170,134.59		0.00		(170,134.59)
Total System Formula Resources		7,682,194.64		7,657,799.82		(24,394.82)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		758,801.14		875,442.03		116,640.89
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		394,943.97		385,637.05		(9,306.92)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,153,745.12		1,261,079.09		107,333.97
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		7,288.54		7,288.54
Total System State Aid		1,153,745.12		1,268,367.63		114,622.51

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

80-0567-000 CENTENNIAL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		783.5840		746.5859		(36.9981)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	125.00	8.6851	120.00	8.3952	(5.00)	(0.2899)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		792.2691		754.9811		(37.2880)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		3,589,044.52		3,634,492.70		45,448.19
Transportation Allowance		242,591.78		233,837.72		(8,754.06)
Special Education Allowance		326,388.81		301,972.18		(24,416.62)
Total System Formula Needs		4,158,025.11		4,170,302.61		12,277.50
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		401,165,398		433,844,580		32,679,182
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		4,011,653.98		3,904,601.22		(107,052.76)
Net Option Funding		7,701.14		0.00		(7,701.14)
Allocated Income Tax Funds		111,175.19		100,146.34		(11,028.85)
Other Actual Receipts		770,477.87		745,186.55		(25,291.32)
Minimum Levy Adjustment		823,993.73		807,384.76		(16,608.96)
Total System Formula Resources		5,725,001.91		5,557,318.88		(167,683.03)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		7,701.14		0.00		(7,701.14)
Allocated Income Tax Funds		111,175.19		100,146.34		(11,028.85)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(111,175.19)		(100,146.34)		11,028.85
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		7,701.14		0.00		(7,701.14)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		0.00		0.00
Total System State Aid		7,701.14		0.00		(7,701.14)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

81-0003-000 HAY SPRINGS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		281.2807		244.6011		(36.6796)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	98.74	17.0261	71.00	10.4057	(27.74)	(6.6204)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		298.3067		255.0068		(43.3000)
Cost Group Cost		5,296.4423		5,633.7842		337.3418
Subtotal		1,579,964.44		1,436,653.05		(143,311.39)
Transportation Allowance		35,887.81		34,662.99		(1,224.81)
Special Education Allowance		70,818.26		85,036.82		14,218.56
Total System Formula Needs		1,686,670.51		1,556,352.86		(130,317.65)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		54,100,230		53,627,589		(472,641)
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		541,002.30		482,648.30		(58,354.00)
Net Option Funding		121,133.04		70,158.30		(50,974.75)
Allocated Income Tax Funds		26,766.99		27,114.80		347.81
Other Actual Receipts		235,304.74		237,147.84		1,843.10
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		924,207.08		817,069.24		(107,137.84)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		762,463.43		739,283.62		(23,179.81)
Net Option Funding		121,133.04		70,158.30		(50,974.75)
Allocated Income Tax Funds		26,766.99		27,114.80		347.81
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		910,363.47		836,556.72		(73,806.75)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		31,126.13		(8,821.39)		(39,947.52)
Total System State Aid		941,489.60		827,735.33		(113,754.27)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

81-0004-000 GORDON HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	689.9589	698.0245	8.0656
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	221.00 34.0403	240.00 39.7260	19.00 5.6856
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	723.9992	737.7504	13.7512
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	4,307,179.37	4,783,276.41	476,097.04
Transportation Allowance	23,004.22	17,301.83	(5,702.39)
Special Education Allowance	157,591.71	149,075.16	(8,516.55)
Total System Formula Needs	4,487,775.30	4,949,653.40	461,878.10
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	178,970,169	187,418,109	8,447,940
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,789,701.69	1,686,762.98	(102,938.71)
Net Option Funding	198,050.22	194,284.51	(3,765.71)
Allocated Income Tax Funds	75,278.83	68,662.12	(6,616.70)
Other Actual Receipts	707,001.70	630,004.64	(76,997.06)
Minimum Levy Adjustment	315,524.41	98,581.93	(216,942.48)
Total System Formula Resources	3,085,556.85	2,678,296.18	(407,260.67)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,402,218.45	2,271,357.23	869,138.78
Net Option Funding	198,050.22	194,284.51	(3,765.71)
Allocated Income Tax Funds	75,278.83	68,662.12	(6,616.70)
Lop Off	0.00	(416,915.42)	(416,915.42)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,675,547.50	2,117,388.44	441,840.94
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(39,090.39)	3,649.99	42,740.38
Total System State Aid	1,636,457.11	2,121,038.43	484,581.32

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

81-0006-000 RUSHVILLE HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	394.8184	343.5371	(51.2813)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	119.00 18.0050	98.68 14.1445	(20.32) (3.8605)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	412.8234	357.6817	(55.1418)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	2,186,495.59	2,015,101.31	(171,394.28)
Transportation Allowance	17,008.80	14,975.03	(2,033.77)
Special Education Allowance	140,249.89	140,853.40	603.51
Total System Formula Needs	2,343,754.28	2,170,929.74	(172,824.54)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	105,807,742	108,345,048	2,537,306
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,058,077.42	975,105.43	(82,971.98)
Net Option Funding	89,352.89	60,836.56	(28,516.33)
Allocated Income Tax Funds	34,204.68	29,513.18	(4,691.50)
Other Actual Receipts	373,624.22	374,538.53	914.32
Minimum Levy Adjustment	32,059.75	0.00	(32,059.75)
Total System Formula Resources	1,587,318.95	1,439,993.71	(147,325.24)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	756,435.33	730,936.03	(25,499.30)
Net Option Funding	89,352.89	60,836.56	(28,516.33)
Allocated Income Tax Funds	34,204.68	29,513.18	(4,691.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	879,992.90	821,285.77	(58,707.13)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	7,423.99	(1,093.62)	(8,517.61)
Total System State Aid	887,416.89	820,192.16	(67,224.74)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

82-0001-000 LOUP CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	483.1873	467.4222	(15.7652)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	131.00 17.3181	109.00 12.2079	(22.00) (5.1102)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	500.5054	479.6300	(20.8754)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	2,650,898.09	2,702,131.98	51,233.89
Transportation Allowance	100,182.00	103,409.80	3,227.80
Special Education Allowance	145,378.00	131,401.00	(13,977.00)
Total System Formula Needs	2,896,458.09	2,936,942.78	40,484.69
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	150,353,236	150,511,727	158,491
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,503,532.36	1,354,605.54	(148,926.82)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	44,717.65	42,362.04	(2,355.62)
Other Actual Receipts	355,293.00	394,164.00	38,871.00
Minimum Levy Adjustment	63,148.36	72,998.19	9,849.83
Total System Formula Resources	1,966,691.37	1,864,129.77	(102,561.61)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	929,766.72	1,072,813.01	143,046.30
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	44,717.65	42,362.04	(2,355.62)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	11,220.00	0.00	(11,220.00)
Total System State Aid Calculated	985,704.37	1,115,175.05	129,470.68
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(44,228.14)	(44,228.14)
Total System State Aid	985,704.37	1,070,946.91	85,242.54

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

82-0015-000 LITCHFIELD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		169.2346		173.7044		4.4698
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	38.45	4.0086	32.54	2.8517	(5.91)	(1.1569)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		173.2432		176.5561		3.3129
Cost Group Cost		5,296.4423		5,633.7842		337.3418
Subtotal		917,572.42		994,678.99		77,106.57
Transportation Allowance		58,929.97		40,022.69		(18,907.28)
Special Education Allowance		52,290.00		47,217.00		(5,073.00)
Total System Formula Needs		1,028,792.39		1,081,918.68		53,126.29
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		60,457,987		64,822,711		4,364,724
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		604,579.87		583,404.40		(21,175.47)
Net Option Funding		70,008.45		104,010.90		34,002.45
Allocated Income Tax Funds		13,574.66		13,350.23		(224.44)
Other Actual Receipts		290,361.69		166,989.55		(123,372.14)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		978,524.68		867,755.08		(110,769.60)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		50,267.71		214,163.60		163,895.89
Net Option Funding		70,008.45		104,010.90		34,002.45
Allocated Income Tax Funds		13,574.66		13,350.23		(224.44)
Lop Off		0.00		0.00		0.00
Stabilization Factor		74,874.38		0.00		(74,874.38)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		208,725.21		331,524.73		122,799.52
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		9,679.55		0.00		(9,679.55)
Total System State Aid		218,404.76		331,524.73		113,119.97

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

83-0500-000 SIOUX COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		161.7487		150.4461		(11.3027)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	69.00	13.0657	59.00	10.8446	(10.00)	(2.2211)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	145.42	18.1769	130.58	16.3224	(14.84)	(1.8546)
Adjusted Weighted Formula Students		192.9914		177.6130		(15.3783)
Cost Group Cost		5,949.1490		6,483.5968		534.4478
Subtotal		1,148,134.37		1,151,571.24		3,436.87
Transportation Allowance		30,006.25		32,003.21		1,996.96
Special Education Allowance		60,246.04		48,685.11		(11,560.93)
Total System Formula Needs		1,238,386.66		1,232,259.56		(6,127.10)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		150,766,002		154,010,086		3,244,084
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,507,660.02		1,386,090.77		(121,569.25)
Net Option Funding		59,415.07		29,437.05		(29,978.02)
Allocated Income Tax Funds		18,926.27		17,392.65		(1,533.62)
Other Actual Receipts		237,232.77		241,474.97		4,242.20
Minimum Levy Adjustment		199,312.65		339,900.26		140,587.61
Total System Formula Resources		2,022,546.78		2,014,295.70		(8,251.08)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		59,415.07		29,437.05		(29,978.02)
Allocated Income Tax Funds		18,926.27		17,392.65		(1,533.62)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(18,926.27)		(17,392.65)		1,533.62
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		59,415.07		29,437.05		(29,978.02)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		(865.32)		(530.44)		334.88
Prior Year State Aid Correction		0.00		0.00		0.00
Total System State Aid		58,549.75		28,906.61		(29,643.14)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

84-0003-000 STANTON COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	554.8885	538.0337	(16.8548)
Limited English Proficiency Students	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	91.00 6.4129	108.00 9.8981	17.00 3.4853
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	561.5514	547.9318	(13.6196)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,543,874.14	2,637,753.82	93,879.68
Transportation Allowance	58,420.56	58,814.02	393.46
Special Education Allowance	181,542.29	167,606.03	(13,936.26)
Total System Formula Needs	2,783,836.99	2,864,173.87	80,336.88
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	127,226.696	132,001,717	4,775,021
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,272,266.96	1,188,015.45	(84,251.51)
Net Option Funding	138,620.52	118,207.87	(20,412.65)
Allocated Income Tax Funds	73,520.06	60,919.64	(12,600.43)
Other Actual Receipts	404,504.69	410,744.72	6,240.03
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,888,912.24	1,777,887.68	(111,024.56)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	894,924.75	1,086,286.19	191,361.44
Net Option Funding	138,620.52	118,207.87	(20,412.65)
Allocated Income Tax Funds	73,520.06	60,919.64	(12,600.43)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,107,065.33	1,265,413.70	158,348.36
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,494.75	(33,904.06)	(38,398.81)
Total System State Aid	1,111,560.08	1,231,509.64	119,949.55

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

85-0007-000 HEBRON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	491.6873	469.4784	(22.2090)
Limited English Proficiency Students	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	92.00 7.9671	93.00 8.6429	1.00 0.6758
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	500.1544	478.1212	(22.0332)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,265,740.78	2,301,684.27	35,943.48
Transportation Allowance	69,976.34	72,908.41	2,932.07
Special Education Allowance	158,241.00	129,769.68	(28,471.32)
Total System Formula Needs	2,493,958.12	2,504,362.36	10,404.23
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	122,318,373	132,358,223	10,039,850
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,223,183.73	1,191,224.01	(31,959.72)
Net Option Funding	82,447.50	104,464.19	22,016.69
Allocated Income Tax Funds	72,053.69	65,358.84	(6,694.85)
Other Actual Receipts	399,952.85	336,600.49	(63,352.35)
Minimum Levy Adjustment	49,171.99	0.00	(49,171.99)
Total System Formula Resources	1,826,809.75	1,697,647.53	(129,162.22)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	667,148.37	806,714.83	139,566.46
Net Option Funding	82,447.50	104,464.19	22,016.69
Allocated Income Tax Funds	72,053.69	65,358.84	(6,694.85)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	85,274.13	85,274.13
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	821,649.56	1,061,811.99	240,162.43
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,636.58)	34,686.36	36,322.94
Total System State Aid	820,012.98	1,096,498.35	276,485.37

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

85-0054-000 CHESTER-HUBBELL-BYRON SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	164.7443	140.7522	(23.9921)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.00 5.3578	39.00 5.5332	(3.00) 0.1755
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	170.1021	146.2854	(23.8167)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	770,576.61	704,220.77	(66,355.84)
Transportation Allowance	67,367.21	63,362.76	(4,004.45)
Special Education Allowance	66,454.00	63,843.00	(2,611.00)
Total System Formula Needs	904,397.82	831,426.53	(72,971.29)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	60,282,505	62,095,759	1,813,254
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	602,825.05	558,861.83	(43,963.22)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,116.27	14,238.98	(7,877.29)
Other Actual Receipts	158,613.66	151,798.24	(6,815.42)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	783,554.98	724,899.05	(58,655.93)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	120,842.84	106,527.48	(14,315.35)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,116.27	14,238.98	(7,877.29)
Lop Off	0.00	0.00	0.00
Stabilization Factor	78,661.02	49,478.11	(29,182.91)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	221,620.13	170,244.57	(51,375.56)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	221,620.13	170,244.57	(51,375.56)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

85-0060-000 DESHLER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	323.3731	325.9812	2.6082
Limited English Proficiency Students	0.00 0.0000	7.00 1.7500	7.00 1.7500
Free Lunch/Poverty Factor	49.00 3.2953	71.00 7.5005	22.00 4.2052
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	326.6683	335.2317	8.5634
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,479,834.47	1,613,811.63	133,977.16
Transportation Allowance	70,170.00	80,040.76	9,870.76
Special Education Allowance	47,959.00	57,744.00	9,785.00
Total System Formula Needs	1,597,963.47	1,751,596.39	153,632.92
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	121,401,345	116,659,420	(4,741,925)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,214,013.45	1,049,934.78	(164,078.67)
Net Option Funding	16,308.30	158,381.19	142,072.90
Allocated Income Tax Funds	55,328.18	48,748.04	(6,580.14)
Other Actual Receipts	183,620.61	221,967.53	38,346.92
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,469,270.54	1,479,031.54	9,761.00
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	128,692.93	272,564.85	143,871.92
Net Option Funding	16,308.30	158,381.19	142,072.90
Allocated Income Tax Funds	55,328.18	48,748.04	(6,580.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	200,329.41	479,694.08	279,364.67
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	23,916.10	6,581.35	(17,334.75)
Total System State Aid	224,245.50	486,275.43	262,029.93

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

85-2001-000 BRUNING-DAVENPORT UNIFIED SYS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	319.9768	279.9009	(40.0759)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.00 4.2107	37.00 2.0377	(16.00) (2.1730)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	324.1874	281.9385	(42.2489)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,468,595.87	1,357,257.25	(111,338.62)
Transportation Allowance	94,813.26	94,355.99	(457.27)
Special Education Allowance	75,082.28	70,327.77	(4,754.52)
Total System Formula Needs	1,638,491.41	1,521,941.01	(116,550.40)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	195,018,862	197,334,453	2,315,591
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,950,188.62	1,776,010.08	(174,178.54)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,861.17	57,949.32	(20,911.86)
Other Actual Receipts	310,410.15	290,448.78	(19,961.37)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,339,459.94	2,124,408.17	(215,051.77)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,861.17	57,949.32	(20,911.86)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	171,936.08	171,936.08
Total System State Aid Calculated	78,861.17	229,885.40	151,024.22
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	(42,473.44)	0.00	42,473.44
Prior Year State Aid Correction	22.44	(13.68)	(36.12)
Total System State Aid	36,410.17	229,871.71	193,461.54

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

86-0001-000 THEDFORD RURAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	164.4073	160.4208	(3.9865)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	55.00 9.0810	53.00 8.7796	(2.00) (0.3015)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	141.31 17.6642	135.63 16.9534	(5.69) (0.7108)
Adjusted Weighted Formula Students	191.1525	186.1537	(4.9988)
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	1,137,194.81	1,206,945.63	69,750.82
Transportation Allowance	51,006.68	56,573.77	5,567.09
Special Education Allowance	72,326.00	61,289.00	(11,037.00)
Total System Formula Needs	1,260,527.49	1,324,808.40	64,280.91
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	73,706,743	86,733,616	13,026,873
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	737,067.43	780,602.54	43,535.11
Net Option Funding	186,075.09	192,322.04	6,246.95
Allocated Income Tax Funds	16,199.91	12,466.87	(3,733.04)
Other Actual Receipts	252,579.19	257,957.29	5,378.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,191,921.62	1,243,348.74	51,427.12
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	68,605.87	81,459.66	12,853.79
Net Option Funding	186,075.09	192,322.04	6,246.95
Allocated Income Tax Funds	16,199.91	12,466.87	(3,733.04)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	270,880.87	286,248.57	15,367.70
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(435.91)	39,283.14	39,719.05
Total System State Aid	270,444.96	325,531.71	55,086.75

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

87-0001-000 PENDER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	494.1682	485.0290	(9.1392)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	72.00 4.5542	71.00 4.5043	(1.00) (0.0499)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	498.7224	489.5333	(9.1891)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,259,253.48	2,356,622.16	97,368.68
Transportation Allowance	94,607.84	124,440.20	29,832.36
Special Education Allowance	174,195.62	221,367.83	47,172.20
Total System Formula Needs	2,528,056.94	2,702,430.18	174,373.24
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	145,023,360	159,515,376	14,492,016
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,450,233.60	1,435,638.38	(14,595.22)
Net Option Funding	104,644.90	149,234.56	44,589.66
Allocated Income Tax Funds	71,534.96	69,369.67	(2,165.28)
Other Actual Receipts	395,012.68	440,394.50	45,381.82
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,021,426.14	2,094,637.11	73,210.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	506,630.80	607,793.07	101,162.26
Net Option Funding	104,644.90	149,234.56	44,589.66
Allocated Income Tax Funds	71,534.96	69,369.67	(2,165.28)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	682,810.66	826,397.30	143,586.64
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	32,958.37	32,958.37
Total System State Aid	682,810.66	859,355.67	176,545.01

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

87-0013-000 WALTHILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	371.5579	313.9977	(57.5602)
Limited English Proficiency Students	165.00 41.2500	0.00 0.0000	(165.00) (41.2500)
Free Lunch/Poverty Factor	240.00 54.7248	240.00 57.2982	0.00 2.5734
Indian ADA Factor	223.95 55.9875	315.00 78.7500	91.05 22.7625
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	523.5202	450.0459	(73.4743)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,371,589.64	2,166,529.27	(205,060.37)
Transportation Allowance	68,366.40	85,948.12	17,581.72
Special Education Allowance	282,632.00	292,323.00	9,691.00
Total System Formula Needs	2,722,588.04	2,544,800.39	(177,787.65)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	40,231,993	43,011,184	2,779,191
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	402,319.93	387,100.66	(15,219.27)
Net Option Funding	144,509.63	0.00	(144,509.63)
Allocated Income Tax Funds	15,125.03	14,749.65	(375.38)
Other Actual Receipts	383,113.00	406,320.11	23,207.11
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	945,067.59	808,170.42	(136,897.17)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,777,520.45	1,736,629.97	(40,890.48)
Net Option Funding	144,509.63	0.00	(144,509.63)
Allocated Income Tax Funds	15,125.03	14,749.65	(375.38)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,937,155.11	1,751,379.63	(185,775.48)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(26,843.96)	(40,409.05)	(13,565.09)
Total System State Aid	1,910,311.14	1,710,970.58	(199,340.57)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

87-0016-000 UMO N HO N NATION PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	513.1926	402.1445	(111.0481)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	159.00 23.8564	373.00 93.2926	214.00 69.4362
Indian ADA Factor	329.49 82.3725	337.37 84.3425	7.88 1.9700
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	619.4215	579.7797	(39.6418)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,806,030.51	2,791,069.78	(14,960.73)
Transportation Allowance	12,096.00	16,539.12	4,443.12
Special Education Allowance	429,230.00	343,527.00	(85,703.00)
Total System Formula Needs	3,247,356.51	3,151,135.90	(96,220.61)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	4,889,055	5,224,649	335,594
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	48,890.55	47,021.84	(1,868.71)
Net Option Funding	65,233.19	103,019.99	37,786.80
Allocated Income Tax Funds	728.11	507.41	(220.70)
Other Actual Receipts	688,997.00	551,316.17	(137,680.83)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	803,848.85	701,865.41	(101,983.44)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,443,507.67	2,449,270.49	5,762.83
Net Option Funding	65,233.19	103,019.99	37,786.80
Allocated Income Tax Funds	728.11	507.41	(220.70)
Lop Off	(473,200.06)	(232,555.11)	240,644.94
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,036,268.90	2,320,242.78	283,973.87
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10,561.51	(203.69)	(10,765.20)
Total System State Aid	2,046,830.41	2,320,039.08	273,208.67

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

87-0017-000 WINNEBAGO PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	479.2814	474.9959	(4.2855)
Limited English Proficiency Students	416.00 104.0000	0.00 0.0000	(416.00) (104.0000)
Free Lunch/Poverty Factor	332.00 77.4492	317.00 73.1118	(15.00) (4.3374)
Indian ADA Factor	337.28 84.3200	379.00 94.7500	41.72 10.4300
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	745.0506	642.8577	(102.1928)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,375,140.51	3,094,728.73	(280,411.78)
Transportation Allowance	19,238.40	21,677.68	2,439.28
Special Education Allowance	391,869.00	433,456.00	41,587.00
Total System Formula Needs	3,786,247.91	3,549,862.41	(236,385.50)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	18,814,691	20,499,937	1,685,246
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	188,146.91	184,499.43	(3,647.48)
Net Option Funding	2,265.04	0.00	(2,265.04)
Allocated Income Tax Funds	5,389.55	4,862.29	(527.26)
Other Actual Receipts	527,626.00	635,753.00	108,127.00
Minimum Levy Adjustment	5,700.85	0.00	(5,700.85)
Total System Formula Resources	729,128.36	825,114.72	95,986.37
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,057,119.55	2,724,747.68	(332,371.87)
Net Option Funding	2,265.04	0.00	(2,265.04)
Allocated Income Tax Funds	5,389.55	4,862.29	(527.26)
Lop Off	(1,102,785.00)	(554,161.30)	548,623.69
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,961,989.15	2,175,448.67	213,459.52
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,826.53)	(971.78)	7,854.75
Total System State Aid	1,953,162.62	2,174,476.89	221,314.27

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

87-0561-000 EMERSON-HUBBARD PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		452.4744		441.1094		(11.3650)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	69.00	4.3972	78.00	6.1952	9.00	1.7980
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		456.8716		447.3046		(9.5670)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,069,665.99		2,153,332.61		83,666.61
Transportation Allowance		116,157.60		145,553.68		29,396.08
Special Education Allowance		208,495.63		178,106.75		(30,388.88)
Total System Formula Needs		2,394,319.22		2,476,993.04		82,673.81
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		99,349,840		118,599,861		19,250,021
Local Effort Rate	1.0000000000		0.9000000000		(0.1000000000)	
Yield From Local Effort Rate		993,498.40		1,067,398.75		73,900.35
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		44,237.95		40,893.26		(3,344.69)
Other Actual Receipts		408,735.75		390,545.48		(18,190.27)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,446,472.10		1,498,837.49		52,365.39
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		947,847.13		978,155.55		30,308.42
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		44,237.95		40,893.26		(3,344.69)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		992,085.07		1,019,048.81		26,963.73
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		14,720.55		(39,235.82)		(53,956.37)
Total System State Aid		1,006,805.63		979,812.99		(26,992.64)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

88-0005-000 ORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	713.0240	709.0337	(3.9903)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	210.00 30.7027	187.00 24.5099	(23.00) (6.1928)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	743.7267	733.5436	(10.1831)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	3,939,105.77	4,132,626.50	193,520.73
Transportation Allowance	179,473.21	195,915.24	16,442.03
Special Education Allowance	259,376.98	253,796.30	(5,580.67)
Total System Formula Needs	4,377,955.96	4,582,338.04	204,382.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	201,204,683	217,435,306	16,230,623
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,012,046.83	1,956,917.75	(55,129.08)
Net Option Funding	106,416.11	119,159.44	12,743.33
Allocated Income Tax Funds	94,603.40	84,506.59	(10,096.81)
Other Actual Receipts	514,736.80	540,008.91	25,272.11
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,727,803.14	2,700,592.69	(27,210.45)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,650,152.82	1,881,745.35	231,592.53
Net Option Funding	106,416.11	119,159.44	12,743.33
Allocated Income Tax Funds	94,603.40	84,506.59	(10,096.81)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,851,172.33	2,085,411.37	234,239.05
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	3,248.94	26,454.98	23,206.05
Total System State Aid	1,854,421.26	2,111,866.35	257,445.09

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

88-0021-000 ARCADIA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	145.7408	143.9119	(1.8289)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	0.00 0.0000	46.00 7.0675	46.00 7.0675
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	145.7408	150.9794	5.2386
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	771,907.70	850,585.19	78,677.50
Transportation Allowance	21,399.00	32,344.00	10,945.00
Special Education Allowance	38,872.00	56,271.00	17,399.00
Total System Formula Needs	832,178.70	939,200.19	107,021.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	37,960,995	42,698,205	4,737,210
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	379,609.95	384,283.85	4,673.90
Net Option Funding	49,742.85	30,418.28	(19,324.56)
Allocated Income Tax Funds	11,706.48	13,099.22	1,392.74
Other Actual Receipts	101,417.00	124,578.00	23,161.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	542,476.28	552,379.35	9,903.07
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	289,702.42	386,820.84	97,118.42
Net Option Funding	49,742.85	30,418.28	(19,324.56)
Allocated Income Tax Funds	11,706.48	13,099.22	1,392.74
Lop Off	0.00	(7,464.22)	(7,464.22)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	351,151.75	422,874.13	71,722.38
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(10,619.35)	37,102.39	47,721.74
Total System State Aid	340,532.40	459,976.52	119,444.12

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

89-0001-000 BLAIR COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		2,509.6805		2,477.0642		(32.6164)
Limited English Proficiency Students	1.00	0.2500	2.00	0.5000	1.00	0.2500
Free Lunch/Poverty Factor	276.00	10.9784	257.00	9.3024	(19.00)	(1.6760)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		2,520.9089		2,486.8666		(34.0424)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		11,419,925.33		11,971,820.55		551,895.22
Transportation Allowance		248,048.40		283,278.00		35,229.60
Special Education Allowance		749,593.00		805,637.00		56,044.00
Total System Formula Needs		12,417,566.73		13,060,735.55		643,168.82
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		620,209,707		701,514,272		81,304,565
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		6,202,097.07		6,313,628.45		111,531.38
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		648,716.38		528,285.02		(120,431.35)
Other Actual Receipts		1,791,536.00		1,936,989.00		145,453.00
Minimum Levy Adjustment		248,083.88		0.00		(248,083.88)
Total System Formula Resources		8,890,433.33		8,778,902.47		(111,530.86)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		3,527,133.40		4,281,833.08		754,699.68
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		648,716.38		528,285.02		(120,431.35)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		4,175,849.78		4,810,118.10		634,268.32
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(50,332.25)		69,474.59		119,806.84
Total System State Aid		4,125,517.53		4,879,592.69		754,075.16

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

89-0003-000 FORT CALHOUN COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		689.5227		673.7025		(15.8202)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	44.00	0.6761	44.00	0.7038	0.00	0.0278
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		690.1988		674.4063		(15.7925)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		3,126,657.26		3,246,604.13		119,946.86
Transportation Allowance		111,363.60		118,547.72		7,184.12
Special Education Allowance		210,426.33		208,332.00		(2,094.33)
Total System Formula Needs		3,448,447.19		3,573,483.85		125,036.65
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		173,894,459		196,667,762		22,773,303
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,738,944.59		1,770,009.86		31,065.27
Net Option Funding		159,005.89		225,296.05		66,290.15
Allocated Income Tax Funds		193,591.32		175,256.91		(18,334.41)
Other Actual Receipts		570,928.26		606,595.90		35,667.64
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,662,470.06		2,777,158.71		114,688.65
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		785,977.13		796,325.14		10,348.00
Net Option Funding		159,005.89		225,296.05		66,290.15
Allocated Income Tax Funds		193,591.32		175,256.91		(18,334.41)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,138,574.34		1,196,878.09		58,303.75
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(1,424.92)		21,922.26		23,347.18
Total System State Aid		1,137,149.42		1,218,800.35		81,650.93

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

89-0024-000 ARLINGTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		696.6466		707.3324		10.6858
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	75.00	3.0172	62.00	1.7089	(13.00)	(1.3083)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		699.6638		709.0414		9.3775
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		3,169,534.89		3,413,338.06		243,803.17
Transportation Allowance		122,238.80		122,918.72		679.92
Special Education Allowance		247,766.83		212,908.00		(34,858.83)
Total System Formula Needs		3,539,540.52		3,749,164.78		209,624.26
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		219,981,792		238,322,456		18,340,664
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,199,817.92		2,144,902.10		(54,915.82)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		123,084.93		132,325.34		9,240.41
Other Actual Receipts		597,932.05		586,797.69		(11,134.36)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,920,834.90		2,864,025.14		(56,809.76)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		618,705.63		885,139.65		266,434.02
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		123,084.93		132,325.34		9,240.41
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		2,554.90		2,554.90		0.00
Total System State Aid Calculated		744,345.46		1,020,019.89		275,674.43
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		8,725.98		8,725.98
Total System State Aid		744,345.46		1,028,745.87		284,400.42

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

90-0017-000 WAYNE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,072.1965		1,059.3724		(12.8241)
Limited English Proficiency Students	0.00	0.0000	3.00	0.7500	3.00	0.7500
Free Lunch/Poverty Factor	163.00	10.3817	154.00	9.6168	(9.00)	(0.7649)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,082.5782		1,069.7392		(12.8390)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		4,904,168.46		5,149,743.62		245,575.16
Transportation Allowance		152,078.40		120,393.20		(31,685.20)
Special Education Allowance		388,127.66		324,076.50		(64,051.16)
Total System Formula Needs		5,444,374.52		5,594,213.32		149,838.81
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		274,713,556		301,979,338		27,265,782
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,747,135.56		2,717,814.04		(29,321.52)
Net Option Funding		112,346.04		179,562.87		67,216.83
Allocated Income Tax Funds		203,835.07		169,790.60		(34,044.47)
Other Actual Receipts		845,060.25		753,258.47		(91,801.78)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		3,908,376.92		3,820,425.99		(87,950.94)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		1,535,997.59		1,773,787.34		237,789.75
Net Option Funding		112,346.04		179,562.87		67,216.83
Allocated Income Tax Funds		203,835.07		169,790.60		(34,044.47)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,852,178.71		2,123,140.81		270,962.10
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(24,368.03)		(16,846.35)		7,521.68
Total System State Aid		1,827,810.68		2,106,294.46		278,483.78

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

90-0560-000 WAKEFIELD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	571.0591	548.3383	(22.7208)
Limited English Proficiency Students	97.00 24.2500	85.00 21.2500	(12.00) (3.0000)
Free Lunch/Poverty Factor	103.00 8.2585	126.00 13.7054	23.00 5.4468
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	603.5676	583.2936	(20.2740)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,734,211.10	2,807,986.16	73,775.05
Transportation Allowance	59,148.00	59,830.00	682.00
Special Education Allowance	161,064.00	171,612.00	10,548.00
Total System Formula Needs	2,954,423.10	3,039,428.16	85,005.05
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	121,304,102	142,450,541	21,146,439
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,213,041.02	1,282,054.87	69,013.85
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	55,961.64	51,187.11	(4,774.53)
Other Actual Receipts	331,793.25	376,417.85	44,624.60
Minimum Levy Adjustment	0.00	174,786.81	174,786.81
Total System Formula Resources	1,600,795.91	1,884,446.64	283,650.73
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,353,627.19	1,154,981.52	(198,645.67)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	55,961.64	51,187.11	(4,774.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,409,588.83	1,206,168.62	(203,420.21)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	33,653.71	(39,112.08)	(72,765.80)
Total System State Aid	1,443,242.54	1,167,056.54	(276,186.00)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

90-0595-000 WINSIDE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	365.0105	343.6282	(21.3824)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	68.09 5.7517	61.00 4.7245	(7.09) (1.0272)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	370.7622	348.3527	(22.4095)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,679,583.36	1,676,976.01	(2,607.35)
Transportation Allowance	51,029.28	57,547.16	6,517.88
Special Education Allowance	98,186.44	89,735.77	(8,450.67)
Total System Formula Needs	1,828,799.07	1,824,258.94	(4,540.13)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	69,907,306	79,464,634	9,557,328
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	699,073.06	715,181.71	16,108.65
Net Option Funding	192,981.51	229,628.66	36,647.15
Allocated Income Tax Funds	27,774.01	26,698.18	(1,075.82)
Other Actual Receipts	208,290.32	197,091.12	(11,199.20)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,128,118.90	1,168,599.68	40,480.77
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	700,680.17	655,659.26	(45,020.91)
Net Option Funding	192,981.51	229,628.66	36,647.15
Allocated Income Tax Funds	27,774.01	26,698.18	(1,075.82)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	921,435.68	911,986.11	(9,449.58)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(63,548.31)	(28,843.81)	34,704.50
Total System State Aid	857,887.37	883,142.29	25,254.92

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

91-0002-000 RED CLOUD COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	347.1196	334.9260	(12.1936)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	80.00 8.9776	94.00 13.1883	14.00 4.2108
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	356.0972	348.1143	(7.9829)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,886,048.18	1,961,200.91	75,152.73
Transportation Allowance	52,578.00	57,974.96	5,396.96
Special Education Allowance	124,378.00	133,811.00	9,433.00
Total System Formula Needs	2,063,004.18	2,152,986.87	89,982.69
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	90,384,918	96,420,499	6,035,581
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	903,849.18	867,784.49	(36,064.69)
Net Option Funding	9,672.22	52,496.07	42,823.85
Allocated Income Tax Funds	38,097.96	34,239.96	(3,858.00)
Other Actual Receipts	287,062.91	311,158.21	24,095.30
Minimum Levy Adjustment	25,127.01	0.00	(25,127.01)
Total System Formula Resources	1,263,809.28	1,265,678.73	1,869.45
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	799,194.91	887,308.14	88,113.23
Net Option Funding	9,672.22	52,496.07	42,823.85
Allocated Income Tax Funds	38,097.96	34,239.96	(3,858.00)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	846,965.09	974,044.17	127,079.08
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(49,636.01)	19,907.67	69,543.69
Total System State Aid	797,329.07	993,951.84	196,622.77

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

91-0074-000 BLUE HILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	422.3380	422.9045	0.5664
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	65.00 4.3019	60.00 3.5386	(5.00) (0.7633)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	426.6399	426.4430	(0.1969)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,932,713.95	2,052,904.35	120,190.40
Transportation Allowance	89,017.20	101,696.84	12,679.64
Special Education Allowance	114,098.00	136,929.00	22,831.00
Total System Formula Needs	2,135,829.15	2,291,530.19	155,701.04
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	94,611,163	96,646,919	2,035,756
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	946,111.63	869,822.27	(76,289.36)
Net Option Funding	313,934.71	359,125.75	45,191.04
Allocated Income Tax Funds	36,694.97	37,918.42	1,223.45
Other Actual Receipts	199,490.00	279,959.00	80,469.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,496,231.31	1,546,825.44	50,594.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	639,597.84	744,704.74	105,106.91
Net Option Funding	313,934.71	359,125.75	45,191.04
Allocated Income Tax Funds	36,694.97	37,918.42	1,223.45
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	990,227.52	1,141,748.92	151,521.40
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,332.21	30,361.23	24,029.02
Total System State Aid	996,559.73	1,172,110.14	175,550.42

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

92-0045-000 WHEELER CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		162.5696		173.4475		10.8779
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	73.00	14.5125	61.00	10.2247	(12.00)	(4.2878)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		177.0821		183.6722		6.5901
Cost Group Cost		5,949.1490		6,483.5968		534.4478
Subtotal		1,053,488.02		1,190,856.58		137,368.56
Transportation Allowance		102,769.00		122,910.00		20,141.00
Special Education Allowance		87,873.00		98,760.00		10,887.00
Total System Formula Needs		1,244,130.02		1,412,526.58		168,396.56
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		134,299,885		140,922,469		6,622,584
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,342,998.85		1,268,302.22		(74,696.63)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		16,743.97		14,498.06		(2,245.90)
Other Actual Receipts		285,160.00		240,283.00		(44,877.00)
Minimum Levy Adjustment		71,984.74		234,354.07		162,369.33
Total System Formula Resources		1,716,887.55		1,757,437.35		40,549.80
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		16,743.97		14,498.06		(2,245.90)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(16,743.97)		(14,498.06)		2,245.90
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		0.00		0.00		0.00
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		0.00		0.00
Total System State Aid		0.00		0.00		0.00

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

93-0012-000 YORK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,598.2048	1,590.3670	(7.8378)
Limited English Proficiency Students	5.00 1.2500	5.00 1.2500	0.00 0.0000
Free Lunch/Poverty Factor	268.00 19.4794	236.00 14.7830	(32.00) (4.6964)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,618.9342	1,606.4001	(12.5341)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	7,333,905.31	7,733,238.91	399,333.60
Transportation Allowance	160,010.40	144,375.68	(15,634.72)
Special Education Allowance	696,386.18	780,857.33	84,471.15
Total System Formula Needs	8,190,301.89	8,658,471.92	468,170.03
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	464,613,545	485,234,725	20,621,180
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,646,135.45	4,367,112.53	(279,022.93)
Net Option Funding	134,090.44	238,293.89	104,203.45
Allocated Income Tax Funds	344,431.87	336,676.18	(7,755.69)
Other Actual Receipts	1,560,474.13	1,757,513.58	197,039.45
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,685,131.89	6,699,596.18	14,464.28
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,505,170.00	1,958,875.74	453,705.74
Net Option Funding	134,090.44	238,293.89	104,203.45
Allocated Income Tax Funds	344,431.87	336,676.18	(7,755.69)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,983,692.31	2,533,845.82	550,153.50
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	116,593.85	11,692.20	(104,901.65)
Total System State Aid	2,100,286.16	2,545,538.01	445,251.85

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

93-0083-000 MC COOL JUNCTION PUB SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	172.7732	180.1517	7.3785
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	19.00 0.8010	25.00 1.4658	6.00 0.6648
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	173.5742	181.6174	8.0433
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	786,305.22	874,309.50	88,004.29
Transportation Allowance	22,420.80	25,821.76	3,400.96
Special Education Allowance	67,261.00	69,726.00	2,465.00
Total System Formula Needs	875,987.02	969,857.26	93,870.25
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	82,948,054	91,468,789	8,520,735
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	829,480.54	823,219.10	(6,261.44)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,576.87	19,159.50	(2,417.37)
Other Actual Receipts	155,640.41	166,619.64	10,979.23
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,006,697.82	1,008,998.24	2,300.42
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,576.87	19,159.50	(2,417.37)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	21,576.87	19,159.50	(2,417.37)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(3.74)	(3.74)
Total System State Aid	21,576.87	19,155.76	(2,421.11)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

93-0096-000 HEARTLAND COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		502.5210		500.5857		(1.9354)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	76.00	4.8710	73.00	4.5390	(3.00)	(0.3320)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		507.3920		505.1246		(2.2674)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,298,527.50		2,431,679.10		133,151.60
Transportation Allowance		95,908.80		87,296.00		(8,612.80)
Special Education Allowance		438,892.85		287,760.39		(151,132.46)
Total System Formula Needs		2,833,329.15		2,806,735.49		(26,593.66)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		257,367,748		262,148,267		4,780,519
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,573,677.48		2,359,334.40		(214,343.08)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		83,235.01		84,805.23		1,570.22
Other Actual Receipts		778,732.38		614,562.31		(164,170.07)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		3,435,644.87		3,058,701.94		(376,942.93)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		83,235.01		84,805.23		1,570.22
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		174,945.94		174,945.94
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		278,596.00		0.00		(278,596.00)
Total System State Aid Calculated		361,831.01		259,751.17		(102,079.85)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		(14.44)		(14.44)
Total System State Aid		361,831.01		259,736.73		(102,094.29)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

93-0503-000 BENEDICT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	157.9816	155.3784	(2.6032)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	37.00 3.9780	25.00 1.6760	(12.00) (2.3021)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	161.9597	157.0544	(4.9053)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	733,690.61	756,062.57	22,371.95
Transportation Allowance	29,620.80	32,448.32	2,827.52
Special Education Allowance	55,380.00	44,188.00	(11,192.00)
Total System Formula Needs	818,691.41	832,698.89	14,007.47
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	92,037,613	96,619,251	4,581,638
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	920,376.13	869,573.26	(50,802.87)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,074.87	17,324.17	(3,750.70)
Other Actual Receipts	131,832.73	118,430.97	(13,401.76)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,073,283.73	1,005,328.39	(67,955.34)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,074.87	17,324.17	(3,750.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	21,074.87	17,324.17	(3,750.70)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	7.67	(3.66)	(11.32)
Total System State Aid	21,082.53	17,320.51	(3,762.03)

This report is being provided for information purposes only. See the "2000/01 State Aid Certification" and the "2001/02 State Aid Certification" documents for actual certification of State Aid. Some numbers may be rounded for presentation. See accompanying document "Tax Equity and Educational Opportunities Support Act, January 2001." For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at ess.nde.state.ne.us.